

From: "Brooks Heyman" <bheyman@wucpas.com>

To: "William L. Gibbons (wgibbons)" <wgibbons@memphis.edu>

"Sharon Walker" <swalker@memphiscrime.org>

lee@wtdcpa.com

"Amy Hood" <amy@wtdcpa.com>

CC: "Rachel McKinley" <rmckinley@wucpas.com>

Date: 6/13/2018 3:29:03 PM

Subject: RE: MSCC Draft Report 2017

Attachments: MSCC Draft Report.pdf

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Bill,

I went through and made the changes you requested. Please review over it with Lee and let me know if you have any questions. Please see the attached document.

**Brooks Heyman, CPA | Senior Audit Associate**

**Watkins Uiberall, PLLC | Certified Public Accountants**

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From: William L. Gibbons (wgibbons) [mailto:wgibbons@memphis.edu]

Sent: Tuesday, June 12, 2018 5:19 PM

To: Brooks Heyman <bheyman@wucpas.com>; 'Sharon Walker' <swalker@memphiscrime.org>; 'lee@wtdcpa.com' <lee@wtdcpa.com>; 'Amy Hood' <amy@wtdcpa.com>

Cc: Rachel McKinley <rmckinley@wucpas.com>

Subject: Re: MSCC Draft Report 2017

Brooks,

From an accounting standpoint, I will defer to Lee and Amy Hood for any comments.

Aside from that, here are a few small items:

- In the second paragraph on page 7, Operation: Safe Community was initiated in conjunction with much more than Memphis Tomorrow. (Many contributions come from non-Memphis Tomorrow entities.) To my knowledge, the U of M Center for Community Criminology and Research has not existed for a number of years. The current entity with which the Crime Commission is working is the U of M Public Safety Institute. I would suggest the following substitute for the third sentence of that paragraph:

Currently, the Commission, in conjunction with both private and public sector leaders and the University of Memphis Public Safety Institute, has initiated the Operation: Safe Community (OSC) plan.

- In the same paragraph, you refer to "fifteen" strategies. It should be "sixteen."

- You have payments to the U of M for the Public Safety Institute listed on page 5 as "Data Collection." A more appropriate description would be "Research."

Lee and Amy, please look the documents Brooks sent to us and give any feedback you may have.

## Bill Gibbons

Executive Director  
Public Safety Institute



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From: Brooks Heyman <[bheyman@wucpas.com](mailto:bheyman@wucpas.com)>

Sent: Monday, June 11, 2018 3:16 PM

To: William L. Gibbons (wgibbons); 'Sharon Walker'; 'lee@wtdcpa.com'; 'Amy Hood'

Cc: Rachel McKinley

Subject: MSCC Draft Report 2017

Hello everyone,

I have attached the draft report to this message. Also attached are the related journal entry reports and the working trial balance to go along with it. Keep in mind the AJE report are the entries that need to be made on your end and the RJE's can be made at your discretion. Please review over these documents and let one of us know if you have any questions. If there are no issues or concerns please let us know of your approval of the draft report. Thank you

**Brooks Heyman, CPA | Senior Audit Associate**

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